

Securities Operations

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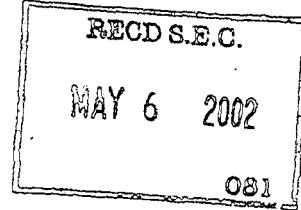
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NYSE

May 6, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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MAY 09 2002

**THOMSON
FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Regal Entertainment Group, Class A Common Stock, par value \$0.001 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 6, 2002. Tentative listing date - May 9, 2002.

Sincerely,

Paras Mehta